MR. A S. DAMODARAN ASAN: Yes. Curing includes wilting, drying, fermenting and any process for rendering an unmanufactured product fit for marketing or manufacture.

MR. P. S. MOHAMED: പഴക്കാപ്പാക്ക് കൊച്ചിയിൽ നിന്നും പറിക്കുന്നതിനു മുമ്പ് ഡ്യൂട്ടി ചുമത്തിയിട്ടുണ്ടോ ?

MR. A. S. DAMODARAN ASAN: No, Sir; duty is levied only if it is taken to the market.

MR. P. O. THOMAS: What is the meaning of the word "wilting"?

MR. A. S. DAMODARAN ASAN: The dictionary meaning of the word is "withering" or "drooping".

MR. P. M. VARGHESE: May I know whether peeling of the rind constitutes this process ?

MR. A. S. DAMODARAN ASAN: Yes, Sir.

MR. V. I. IDICULA: പാക്കാടൻറെ തീരുവയെപ്പറ്റി കമ്പവടക്കാക്ക് സങ്കടമുണ്ടെന്ന് ഗവണ്മെൻറിന് ബോദ്ധ്യമായിട്ടുണ്ടോ ?

MR. A. S. DAMODARAN ASAN: Yes, Sir.

MR. P. S. MOHAMMED: പഴക്കാപ്പാക്ക് മാർക്കറ്റിൽ കൊണ്ടുവരുന്നതിന് ഡ്യൂട്ടി ചുമത്തുന്നതിനു മുമ്പു തന്നെ ഈടാക്കുന്നുണ്ടോ ?

MR. A. S. DAMODARAN ASAN: No, Sir; only if it is offered for sale.

MR. K. K. CHELLAPPAN PILLAI: May I know whether last year it was pointed out here that the process of wilting should not be included in the process of curing and that it would cause havoc to the people ?

MR. A. S. DAMODARAN ASAN: We have followed the Government of India rules in this matter.

PRESIDENT: Order, order. This is a matter of all-India policy. We did not want to levy this duty. We stated that it is not necessary and that it was not needed for increasing the finance of this Government. It was pointed out to the Government of India ; but they said that the policy should be uniform throughout India. We have accepted that position, but we have given special concessions in certain cases.

Customs receipt.

412. ✻ MR. P. S. NATARAJA PILLAI: Will the Government be pleased to state:

(*a*) whether there is any agency to audit the customs receipts;

(*b*) if so, which is that agency ; and

(*c*) whether there is any audit of accounts and records of customs houses at those offices or whether the audit of returns of the custom houses is done at the Commissioner's and Assistant Commissioner's offices ?

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MR. A. S. DAMODARAN ASAN: *(a)* Yes.

(*b*) Accountant-General's Office, Excise Commissioner's Office and Assistant Excise Commissioner's Office.

(c) There are periodical audits of accounts and inspections of records by the Excise Commissioner, the Assistant Excise Commissioners and the Out-audit Branch of the Accountant-General's Office.

MR. K. K. CHELLAPPAN PILLAI: What are the medicines on which duties are levied?

MR. A. S. DAMODARAN ASAN: Those medicines which contain liquors or any intoxicating drugs above a certain limit.

PRESIDENT: Opium and wine, included in the homeopathic medicine.

MR. K. K. CHELLAPPAN PILLAI: Sir, opium when it forms a component of homeopathic medicine, is not opium at all because of its high potency.

MR. A. S. DAMODARAN ASAN: I am not sure, Sir.

PRESIDENT: In other words, the smaller quantity of opium that goes into the constitution of the medicine, the greater is the effect produced by the medicine as a whole. I take, that is what you mean?

MR. K. K. CHELLAPPAN PILLAI: Yes, Sir.

Ilmenite.

413. ❊ MR K. A. MOHAMED: Will the Government be pleased to state the number of tons of ilmenite exported during the course of 1946 from the State?

MR. A. S. DAMODARAN ASAN: 1,79,925 tons till the 15th July 1946.

Homeopathic practitioners.

414. ❊ MR. K. K. CHELLAPPAN PILLAI: Will the Government be pleased to state whether they are aware of the difficulties experienced by homeopathic practitioners who have to get medicines from outside the State by the enforcement of the present Excise Rules in the State and the consequent hardships experienced by the patients, and if so, what action has been taken by the Government so far or is proposed to be taken to redress the grievances?

MR. A. S. DAMODARAN ASAN: Some representations have been received for the removal of customs restrictions on the import of homeopathic medicines which are spirituous preparations. No case of hardship on account of such restrictions to the patients has been brought to notice. No steps have been taken to remove the restrictions for the above reason.

Articles exported to foreign countries.

415. ❊ MR. P. S. NATARAJA PILLAI: Will the Government be pleased to give:

(*a*) a list of articles with their quantity and value, produced in Travancore and exported to foreign countries through the port of Cochin; and

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